

REQUEST TO PLAN MEMORANDUM

DATE: October 27, 2023

TO: Chief Academic Officers, Montana University System

FROM: Joe Thiel, Interim Deputy Commissioner for Academic, Research, and Student Affairs

RE: November 2023 Request to Plan Proposals

The campuses of the Montana University System have proposed new academic programs or changes under the Request to Plan process authorized by the Montana Board of Regents. The proposals are being sent to you for your review and approval. If you have concerns about a particular proposal, you should share those concerns with your colleagues at that institution and try to come to some understanding. If you cannot resolve your concerns, raise them at the Chief Academic Officer's conference call Wednesday, October 25th. Issues not resolved at that meeting should be submitted in writing to OCHE by noon on Friday, October 27th. If no concerns are received, OCHE will assume that the proposals have your approval.

Requests to Plan

Montana State University Bozeman:

- Request to plan a Minor in Precision Agriculture and Land Management Systems
[Item #2008-R1123](#)

University of Montana Missoula

- Request for authorization to plan a Bachelor of Science in Accounting
[Item #209-1002-R1123](#)

Montana University System
REQUEST TO PLAN FORM**ITEM 2008-R1123****Meeting Date: November 2023****Item Name Request to Plan for a minor in Precision Agriculture and Land Management Systems**Program/Center/Institute Title: **Minor in Precision Agriculture and Land Management Systems**Planned 6-digit CIP code: **01.0301**Campus, School/Department: **Montana State University, College of Agriculture, Department of Agriculture and Technology Education**

Expected Final Submission Date:

Contact Name/Info: **Alan Dyer, College of Agriculture**

This form is meant to increase communication, collaboration, and problem-solving opportunities throughout the MUS in the program/center/institute development process. The completed form should not be more than 2-3 pages. For more information regarding the program/center/institute approval process, please visit

<http://mus.edu/che/arsa/academicproposals.asp>.

1) Provide a description of the program/center/institute.

The proposed minor in Precision Agriculture and Land Management Systems (PALMS) would be a unique cross-disciplinary program at Montana State University designed to enhance offerings in data intensive agricultural sciences. The program would serve students who see their future in the development of precision land management technologies, those who will provide land management services to farm, ranch, and land management enterprises as well as end users who consume products developed using the technologies covered in the proposed curriculum. Jobs that require training in precision agriculture include farm cooperatives, farm equipment dealerships, agriculture data analysis and mapping specialists, agriculture equipment manufacturers, and agriculture/precision agriculture consultants.

2) Describe the need for the program/center/institute. Specifically, how the program/center/institute meets current student, state, and workforce demands. (Please cite sources).

Financial, work force, and environmental pressures are driving the adoption of data intensive management systems for farm, ranch, or natural resources. Whether it be automation, remote monitoring, or data intensive analysis, our workforce and our students need this program in order to successfully compete in this dynamic future. Job growth for precision agriculture technicians is projected at greater than average (8% or higher) over ten years 2021-2031 (<https://www.onetonline.org/help/bright/19-4012.01>, based on Bureau of Labor statistics). Estimates for national median entry level salary range from \$50,271-\$52,170 (<https://www.zippia.com/precision-agriculture-specialist-jobs/trends/>). In addition to these specialized positions, most traditional agricultural jobs are now expecting at least some formal training in precision agriculture for their entry level positions (Agricultural Job Market Report, March 2022 https://ag.purdue.edu/departments/agecon/docs/ag-jobs-reports/ag_job_report_march_2022.pdf).

3) Describe any significant new resources (financial, staff, facility, new curricula) needed to launch and sustain the program/center/institute.

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No additional funding is needed at this time. Four tenure-track faculty positions have been approved for a cohort hire with three reprioritized positions in the departments of Plant Science and Plant Pathology, Land Resources and Environmental Sciences, and Research Centers, and one privately funded endowed position whose department will be determined. Currently, the Department of Animal Sciences has one supporting faculty position (Dr. Sam Wyffels).

4) Describe any efforts or opportunities you have identified for collaboration either within the institution or between MUS institutions (i.e. articulation, course-sharing, research collaboration).

The proposal represents a collaboration of four departments in MSU's College of Agriculture. Faculty from Plant Sciences and Plant Pathology, Animal Sciences, Land Resources and Environmental Science, Agriculture and Technology Education have gathered input from students, faculty, administrators, and industry groups to inform the initial design of the curriculum. Within the MUS system, MSU-Northern was contacted and provided feedback on the proposed minor. The curriculum development work has received support from the CHS Foundation, Northwest Farm Credit Services and an anonymous \$5 million donation for an endowed chair.

5) Describe how the program/center/institute fits with the institutional mission, strategic plan, existing institutional program array, and academic priorities as described in the most recent Academic Priorities and Planning Statement.

Precision technologies provide critical decision support for growers, ranchers, and land managers to more effectively and more sustainably manage our land and natural resources. Their adoption reduces costs, increase profits and competitiveness of farms and ranches while improving the environmental health of our state.

This program explicitly addresses goals 2.1 and 2.2 in Strategic Focus 2 "Scholarship that Improve Lives" and goal 3.2 in Strategic Focus 3 "Expand Mutually Beneficial and Responsive Engagement". This minor follows national trends and needs for more growers, ranchers and agriculture service workers trained in these technologies.

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Signature/Date	
Chief Academic Officer:	<p>DocuSigned by: <i>Robert Mokwa</i> 212A28411AC04BD... 9/12/2023 12:14 PM MDT</p>
Chief Research Officer*:	<p>9/12/2023 12:14 PM MDT</p>
Chief Executive Officer:	<p>DocuSigned by: <i>Waded Cruzado</i> 7D6A4CE96C3F415... 9/12/2023 12:14 PM MDT</p>
Flagship Provost**:	<p>DocuSigned by: <i>Robert Mokwa</i> 212A28411AC04BD... 9/12/2023 12:14 PM MDT</p>
Flagship President**:	<p>DocuSigned by: <i>Waded Cruzado</i> 7D6A4CE96C3F415... 9/12/2023 12:14 PM MDT</p>
<p>*Center/Institute Proposal only **Not applicable to the Community Colleges.</p>	

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ITEM 209-1002-R1123

November 2023

Item Name – Request for authorization to plan a Bachelor of Science in Accounting

Program/Center/Institute Title: **Bachelor of Science in Accounting**

Planned 6-digit CIP code: **52.0301**

Campus, School/Department: **University of Montana, College of Business**

Expected Final Submission Date: **Spring 2024**

Contact Name/Info: **Terri Herron (terri.herron@umontana.edu)**

This form is meant to increase communication, collaboration, and problem-solving opportunities throughout the MUS in the program/center/institute development process. The completed form should not be more than 2-3 pages. For more information regarding the program/center/institute approval process, please visit <http://mus.edu/che/arsa/academicproposals.asp>.

1) Provide a description of the program/center/institute.

We are proposing a Bachelor of Science in Accounting (BSA) with tracks for specialization. Currently, the College of Business (COB) offers a Bachelor of Science in Business Administration (BSBA, 120 credits) with six majors, including a major in accounting, as well as a Master of Accountancy (MAcct, 30 credits). The Certified Public Accounting (CPA) license requires 150 semester credits be completed. Thus, we advise students pursuing the CPA license to complete a 4+1 BSBA+MAcct. Market forces described below have influenced students' self-selected pathways to obtaining the knowledge to pass the four-part, 16-hour CPA exam and the 150 credits for licensure, and often those pathways do not include a graduate degree. The new BS in Accounting will expand the number of required credits in accounting, allowing undergraduate students without the ability or need to complete a master's program to be more prepared for the CPA exam.

2) Describe the need for the program/center/institute. Specifically, how the program/center/institute meets current student, state, and workforce demands. (Please cite sources).

The accounting profession is experiencing a national pipeline problem – fewer students are choosing accounting as a major and going the CPA licensure route. In 2010, almost 50,000 candidates attempted one or more sections of the CPA exam, compared to slightly more than 32,000 in 2021 ([AICPA, 2021](#)). At the same time, firms who hired accounting graduates in 2020 expected CPA hiring to increase in 2021 (36%) and 2022 (33%) ([AICPA, 2021](#)). Demographics are resulting in a higher proportion of accountants retiring. With increased demand and decreased supply of accounting graduates, some have warned of a financial market crisis. The *Wall Street Journal* noted that the accountant shortage may be impacting the quality of financial reporting ([Maurer, 2023](#)).

As a result, the American Institute of CPAs (AICPA), the largest national accounting organization, launched a 12-point plan to address the pipeline crisis. One action they are taking is to launch the [Experience, Learn, and Earn \(ELE\) program](#) allowing newly graduated undergraduates to start working after four years instead of five, while completing the additional credits in an ultra-low-cost program of self-study, online classes ([AICPA-CIMA, 2023](#)). Firms pay the cost of the program (appr. \$5,000 for 30 credits). A fifth year of UM is approximately \$14,000 for a resident student. We expect firms will leverage the ELE program to funnel undergraduate accounting majors to their firms after completing their undergrad degree, rather than staying in school to acquire the additional credits via a graduate program. Yet, the ELE program is expected to focus on non-technical courses. Without the advanced technical courses from a MAcct, passing the CPA exam will be more difficult.

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Currently, the BSBA major in accounting requires 24-credits in major-specific courses, consistent with other BSBA majors. All BSBA majors shared a common lower core, upper core, and capstone. The BSA will require more accounting credits than the BSBA major in accounting, while reducing requirements for non-accounting courses. It would include some content currently in the MAcct. The MAcct would continue to serve students desiring a graduate degree as their path to the 150 credits. The existing BSBA major in accounting may or may not be continued, depending on feedback the final BSA curriculum.

3) Describe any significant new resources (financial, staff, facility, new curricula) needed to launch and sustain the program/center/institute.

Our intent is to create undergraduate accounting courses to be co-convened with several of our existing graduate accounting courses. Existing College of Business staff would assume all BSA advising and program administration responsibilities. At program launch, marketing and promotion of the program would require some minimal funding.

4) Describe any efforts or opportunities you have identified for collaboration either within the institution or between MUS institutions (i.e. articulation, course-sharing, research collaboration).

Within the institution, several programs exist that the new BSA could collaborate with in forming tracks or electives. The new BS in Cybersecurity degree launched in fall 2023 will include courses that may be suitable for a cybersecurity track. The BSBA major in MIS offers courses that may be suitable for inclusion in an IT-assurance track. Several existing College of Business certificates would pair well with the BSA, including the Entertainment Management, Information & Control Assurance, and Sustainable Business Strategy certificates.

5) Describe how the program/center/institute fits with the institutional mission, strategic plan, existing institutional program array, and academic priorities as described in the most recent Academic Priorities and Planning Statement.

UM's 23-24 Academic Priorities and Planning Statement includes the BSA as an academic program listed for exploration (section #3). An excerpt follows (* added):

- *The College of Business requests to plan and explore a B.S. in Accounting, which would replace the B.S. in Business Administration majoring in Accounting. * The B.S. in Accounting would eliminate some of the business core curriculum to include all CPA course requirements in a four-year degree. Students would still need to earn an additional 30 credits to earn the requisite 150 credits to sit for the CPA, but the specifically designated courses could be obtained in a four-year degree.*

* Whether we retain the BSBA major in accounting will depend on feedback from our advisory boards and students. It is feasible that the BSBA major in accounting could exist alongside the BSA.

In addition, the BSA would contribute to the UM Mission and Priorities for Action as outlined below.

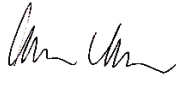

- Mission – The BSA will provide a pathway for students to enter the ELE program while retaining the technical content necessary to successfully pass the CPA exam. This supports prosperity for all, making it less costly to enter the profession.
- Priorities for Action (PFA) – The BSA is a response to developments in the accounting profession and challenges resulting from a decline in CPA candidates (Drive excellence and innovation in teaching,

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learning, and research – PFA2). The BSA makes the most technical, complex accounting content accessible to undergraduate students, enhancing likelihood of success on the CPA exam (Place student success at the center of all we do - PFA1). Creating a BSA prioritizes the mission of the university and *student success* above departmental desires for increased graduate enrollment, as the BSA will likely negatively impact MACct completers while increasing undergrad completers. It demonstrates creative thinking to achieve student success (Embody the principle of mission first, people always – PFA3).

References

- AICPA. (2021). *2021 Trends: A report on accounting education, the CPA exam and public accounting firms' hiring of recent graduates*. Association of International Certified Professional Accountants. <https://www.aicpa-cima.com/professional-insights/download/2021-trends-report>
- AICPA-CIMA (2023). *Pipeline Acceleration Plan*. Association of International Certified Professional Accountants. <https://www.aicpa-cima.com/resources/article/draft-plan-to-accelerate-talent-pipeline-solutions>
- Maurer, M. (2023). The accountant shortage is showing up in financial statements. *WSJ – CFO Journal* (online, July 11). <https://www.wsj.com/articles/the-accountant-shortage-is-showing-up-in-financial-statements-b14a6b94>

<u>Signature/Date</u>
Chief Academic Officer:
Chief Research Officer*:
Chief Executive Officer:
Flagship Provost**: 
Flagship President**: 
<small>*Center/Institute Proposal only **Not applicable to the Community Colleges.</small>